

---

HOUSE BILL 2610

---

State of Washington                      60th Legislature                      2008 Regular Session

By Representatives McIntire, Condotta, and Chase

Prefiled 01/11/08. Read first time 01/14/08. Referred to Committee on Finance.

1            AN ACT Relating to the valuation of exempt property for property  
2 tax assessment purposes; and amending RCW 84.40.175.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4            **Sec. 1.** RCW 84.40.175 and 1994 c 124 s 24 are each amended to read  
5 as follows:

6            (1) At the time of making the assessment of real property, the  
7 assessor shall enter each description of property exempt under the  
8 provisions of chapter 84.36 RCW(, and value)) and list the same ((in  
9 the manner and subject to the same rule as the assessor is required to  
10 assess all other property)), designating in each case to whom such  
11 property belongs. ((However,)) Except as otherwise provided in law,  
12 the assessor is not required to value property exempt under chapter  
13 84.36 RCW; however, the assessor may value such property at their  
14 discretion, or if required for the purposes of special or  
15 administrative assessments.

16            (2) With respect to publicly owned property exempt from taxation  
17 under provisions of RCW 84.36.010, the assessor shall value only such  
18 property as is leased to or occupied by a private person under an  
19 agreement allowing such person to occupy or use such property for a

1 private purpose when a request for such valuation is received from the  
2 department of revenue or the lessee of such property for use in  
3 determining the taxable rent as provided for in chapter 82.29A RCW:  
4 PROVIDED FURTHER, That this section shall not prohibit any assessor  
5 from valuing any public property leased to or occupied by a private  
6 person for private purposes.

--- END ---